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Promoting Business: A New Outlook for the City of Kennesaw

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Promoting Business: A New Outlook for the City of Kennesaw

Melissa Rollins

An Internship Paper Submitted in Partial Fulfillment of the Requirements for the

Master of Public Administration

Kennesaw State University

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Executive Summary

According to the United States Census Bureau Kennesaw is one of the fastest growing cities in Cobb County (2000). Advancements in education and demographics have strikingly changed over the past 25 years allowing Kennesaw to surpass national, state, and regional increases since 1970. According to its website, per capita income is higher in Kennesaw, attributed to a higher household income (2009). In 2007, Kennesaw was elected in *Family Circle* as one the “Best Towns for Families”. The results were determined in part on the blend of affordable housing, good jobs, top-rated schools, and wide open spaces. Families have increased their median income due to the increased opportunities in retail centers. Town Center Mall and Kennesaw State University has also attributed to the increase in household incomes.

The diversity of Kennesaw’s demographics continues to surpass surrounding municipalities. However, the city lacks effective business incentives that attract more than family-owned and operated small businesses, chiropractors, automotive and barber shops, and consignment and antique stores. There is an opportunity for improvement with new incentives. Incentives that help low-income families start their own business; incentives that help companies give back to their employees through advanced job training skills, and tax incentives to companies who value retail. Promoting business through innovative incentives will take the City of Kennesaw in a new economic direction.

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Introduction

In 2007, the City of Kennesaw's Economic Development Director was awarded a Community Choices Grant from the Atlanta Regional Commission (ARC). The objective was to assist the City of Kennesaw with researching, developing and writing a strategy for incentivizing and implementing redevelopment that supports the city's existing planning goals. This included a comprehensive review and assessment of existing city economic incentives, identifying redevelopment incentives best practices in other communities, interviewing leaders in the regional development community for their input about useful economic incentives and recommending an economic development strategy and implementation plan for the City of Kennesaw (R. Fox, personal communication, February 20, 2007). A detailed outline of the approving application to ARC's Community Choices Implementation Assistance Program, classified at the City of Kennesaw under Resolution NO. 2007-06, 2007¹, is found at the end of this report.

MacTech Engineering and Consulting, Inc. is a consulting firm that was hired by Kennesaw to help the city create a Comprehensive Plan. MacTech interviewed all the department managers, elected officials and business owners, members of the DDA (Downtown Development Authority), KBA (Kennesaw Business Association), and KDDA (Kennesaw Downtown Development Authority). They collected revenues from Kennesaw's financial base (taxes and grant funding), and examined the short and long-term goals of the city. The data collected formed the basis of the conclusions made in their findings. The data collected from the Atlanta

¹ Referenced the City of Kennesaw's application for the Community Choices Grant: Resolution NO. 2007-06, 2007, this document approves the application to ARC's Community Choices Implementation Assistance Program.

Regional Commission and MacTech Engineering and Consulting, Inc. are very important for understanding the incentives project.

Mayor and City Council

The authority structure for the City of Kennesaw is best defined in their City Charter.

Table 1:1 shows the Council structure for the City of Kennesaw (a special election is being prepared as of March 31, 2009 after the resignation of John Dowdy).

Table 1:1 City Council Members, Kennesaw, GA

Jenkins	Giles	Killingsworth	Thrash
<p>Department Liaison: Parks & Recreation/Museum/General Administration</p> <p>Board Liaison: KDDA/Mayor Pro-Tem/Cemetery Commission/Environmental Committee/Botanical Advisory Committee</p>	<p>Department Liaison: Parks & Recreation/Police Department/911</p> <p>Board Liaison: Community Development/911 Communications</p>	<p>Department Liaison: Community Development/Police Department/Public Works/IT</p> <p>Board Liaison: Public Works/Information Technology/Planning Commission/Technology Committee</p>	<p>Department Liaison: General Administration/Museum</p> <p>Board Liaison: Historic Preservation Commission</p>

There are three basic forms of city government with many variations: The Weak Mayor-Council Form of Government, The Strong Mayor-Council Form of Government, and Council-Manager Form of Government (Morgan, England, and Pelissero, 2004, 69-71). In an interview with the Mayor of Kennesaw he explained their form of government.

“Based on the structure of your book, the City of Kennesaw has a Weak Mayor-Council Form of government. In 1998 the Council and former Mayor agreed that the structure needed to change, so that year we hired our first City Administrator. The charter shows City Manager, and City Administrator as one position, and that is because it is used interchangeably. The charter is not accurately used because

Kennesaw has moved to a Council-Mayor Form of government (M. Mathews, personal communication April 16, 2009).”

Mayor Mathews is present at ribbon cutting ceremonies, and hires and fires department head personnel including the City Manager (with Council approval). During my interview with the Mayor we discussed the authority of the City Manager.

“Steve Kennedy has, I would say, more authority on the day-to-day operations of the city than the Mayor. I ran for Mayor knowing that, but the problem that I have faced is the perception from the public. The residents of Kennesaw believe that I have more authority to make changes. The truth is, Steve executes the budget, and I only have the right to vote in the event of a tie. When myself, Steve, and the councilmembers are all together in public meetings our authority is equally the same. So it becomes a struggle to change the perception of the city about the authority of the Mayor, when really I’m just a public figure who shows up to ribbon cuttings. I am a part-time Mayor, and I want to make changes for the City of Kennesaw but others are not on board with my changes (M. Mathews, personal communication, April 16, 2009).”

The Mayor seems to have described the position of a Chief Administrative Officer rather than the City Manager. The city has a combination of several forms of government outlined from the Morgan text and from the City Charter. It is difficult to understand how the city is structured and authority is defined, all of which explains why the current system has failed. The charter for the city outlines the position of the City Manager, and according this charter (Sec.2.13. City Manager)² has the following authority:

The city manager shall serve at the pleasure and direction of the Kennesaw Mayor and council and shall assume the

² The City of Kennesaw City Charter was accessed from the City of Kennesaw website located at: www.kennesaw-ga.gov under municipal codes. See the full charter below.

position and duty as the chief administrative officer of the city, and such other duties as may be assigned by the mayor and council from time to time, including but not limited to director of finance and administration, purchasing agent for all departments, coordinator of commissions and departments of the city and the general management of city business under the direction and guidance of the mayor and council.

Table 2.1 outlines the provisions displayed in the charter for the City of Kennesaw.

Table 2.1: City of Kennesaw Municode City Charter

Article II. City Government	
Sec. 2.01	- The corporate governmental powers of the City of Kennesaw shall be vested in a mayor and five (5) councilmember's to be known as the "Mayor and Council of the City of Kennesaw."
Establishment of Government	- The Mayor and Council shall be elected at large by the qualified voters of the city and shall exercise their powers in such manner as prescribed by this charter, the Constitution, and applicable general laws of the State of Georgia, or if not prescribed, in such manner as prescribed by the duly established ordinances of the City of Kennesaw.
Sec. 2.05	- (a) The governing body of said city shall be composed of a Mayor and five councilmember's, in which is vested all corporate, legislative, and other powers of the city, except as otherwise provided in this Act. The Mayor and council shall hold regular public meetings at a stated time and place as provided by ordinance.
City Council	- (b) Special meetings of the city council may be held on call of the mayor or mayor pro tem and two member of the city council.
	- (c) All meetings of the council and of the committees and of every agency, board, commission and authority, or similar body of the city, shall be public in the same manner and to the same extent as required by Chapter 14 of Title 50 of the O.C.G.A., relating to open and public meetings, as it now exists or may hereafter be amended.
	- (d) Four members of the governing body of the city shall constitute a quorum.
	- (e) The mayor and council shall exercise their powers in public meetings.
Sec. 2.06	- The mayor shall preside at meetings of the council. Shall have a vote only in the case of a tie vote by councilmember's; shall have veto power, by a vote of 4/5 of the total number of councilmember's, to be taken by ayes and nays. Shall by the chief executive officer of the city, shall have authority to appoint councilmember's to advise the various departments of the city through the direction of the city manager. Shall sign ordinances and resolutions on their final passage, shall sign deeds, bonds and contracts when authorized by the council to do so, and shall perform such duties imposed by this charter and duly adopted ordinances.
Mayor as presiding officer; additional powers.	

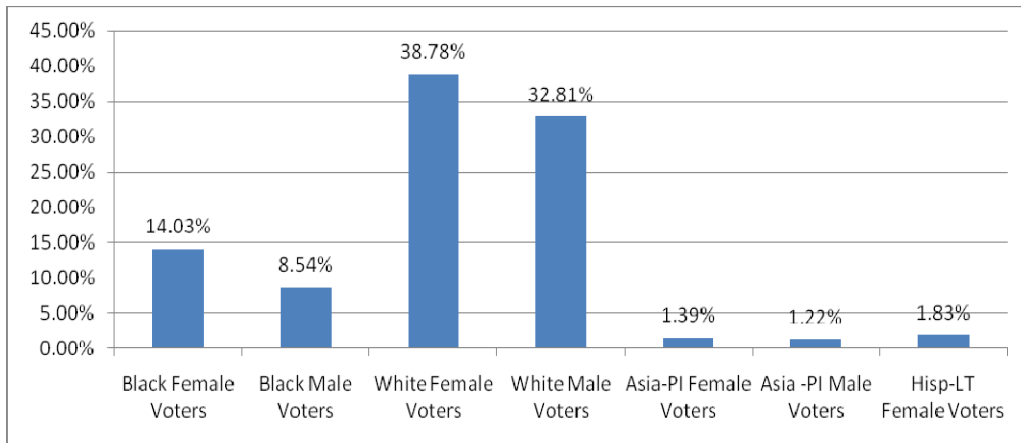
Georgia Municipal Charters, Codes, & Ordinances 2008.

Council Members

First, council election is an at-large representation. In comparison to the City of Smyrna whose councilmembers are elected to serve in wards, Kennesaw has unequal geographical representation for their citizens. Secondly, the citizens' influence on city government is not voiced at city hall. The elected officials of the City of Kennesaw acquire their positions by only a small percent of the registered voters in the city. There are 16,741 registered voters in the city of Kennesaw and only 16.11% of the population elected a new Mayor (Cobb County Board of Elections, 2008). Darryl Simmons, Planning and Zoning Administrator said, "Voting in Kennesaw is usually done by the same people every election, and it is those same people who benefit the most from City Government" (D. Simmons, personal communication, January 15, 2009). I could not find statistical data to prove his statement. *Figure 1.1* outlines the demographics of the voting structure by gender and race. This figure examines the amount of registered voters who voted during the Mayor Run-off election of 2008. The total number of voters during this election was 15,989 with the majority of them being white females, 38.78% or roughly 6,200 voters. These numbers are important because elections and voting is the most effective way for citizens to make changes on a local level. "The first and perhaps most significant thing we can say about municipal elections is that most Americans do not vote in them (Morgan, 2007, 111)."

Figure 1.1: Voting Demographics for the City of Kennesaw

Voting Demographics



Georgia Secretary of State Voter Registration System, 2008

Problems and Opportunities

The City of Kennesaw has experienced advances in technology, changes in the economy, a demanding growth in population, and increased competition from local municipalities. Kennesaw has the advantage of offering quality services and efficient opportunities to its residents through Kennesaw State University. The college is ranked the third largest University in Georgia trailing Georgia State University, and the University of Georgia. Since Kennesaw State University has grown in population size surrounding residential areas have also seen growth, and the city should consider adapting its businesses to fit the student culture. The economic crisis has forced some businesses to close their doors indefinitely and others to relocate out of the city limits. The city's transportation infrastructure provides easy access into the city through I-75, I-575 and US Hwy 41. This could be used to promote new business because additional routes become cost efficient and are easily accessible.

Another problem is the city's lack of an effective economic development department that addresses the current changes in the city's demographics. According to MacTech's research, "The City of Kennesaw lacks a strategic economic development plan. The City office of Community Development, in general, has begun to place ideas in action; however, little can be done without additional funding which requires a larger commercial tax base or grants (2006, 2-8)." The city also has an opportunity advantage through vacant properties as well as un-constructed land along Cobb Parkway. The City Council and Mayor of Kennesaw have adopted a safe guard ideology and have not made changes to the incentives of the city in over ten years. Kennesaw has an opportunity to promote new business other than family-owned restaurants, auto shops, and chiropractors.

City of Kennesaw: Current Incentives

The City of Kennesaw currently offers the following incentives: Façade Incentive Grant Program, Signage Incentive Grant Program, and Annexation Incentives. These incentives were developed by the Kennesaw Downtown Development Authority (KDDA) as a way of stimulating downtown development & generating pride in their central business district. The Façade Incentive Grant Program provides matching grant funds up to 50% of the project costs, to a maximum of \$25,000.00 per project. These funds are available for exterior improvements only. The money is in the form of a grant, not a loan. The guidelines for façade improvements are:

- The property must be located within the KDDA Metes and Bounds and any existing business at that location must be licensed by the city.
- Improvements shall be consistent with the Secretary of Interior's Standards for Rehabilitation, local ordinances and building codes and adopted by the Kennesaw City Council, and approved by the Downtown Design Review Board.

- Grants may be used for exterior improvements only and may be applied to a front side or rear façade provided the façade faces a public street or parking area.
- Paint/finish colors should be indicative of the building's original color and/or the period of time in which originally built. Colors should be harmonious with the neighboring structures.
- Planned improvements must preserve the architectural integrity of the building and restore, when possible, the original design of the façade.
- The surface cleaning of structure must be by the gentlest methods available. Chemical cleaners should be avoided due to possible damage of aged building components. Sandblasting is not an approved method of cleaning.
- Submit photographs of building before renovation/rehabilitation begins.
- A completed checklist must be returned to the Economic Development Office at City Hall to receive approved funding.

(Façade Improvement Grant Program, 2004).³

The Signage Incentive Program is a program to encourage new or existing Kennesaw Downtown Business owners to create or improve signage complementary to Kennesaw's central business district. The money is in the form of a grant, it is not a loan, and grants are awarded on a 50% matching basis up to \$500.00. The guidelines for the signage improvements are:

- Applicant's business must be located within the KDDA's metes and bounds and must be open and licensed by the city.
- All signage must comply with local and, when applicable, Historic District sign ordinances. The size, color and shape of all signs should complement the building and add to the overall historic look of the area. Designed will be approved by the Downtown Design Review Board.
- Signage Incentive Grants are not intended for general maintenance.
- Completed signs are eligible for funding within one year of completion.
- A Tenant/Owner may apply per the following schedule:
 - First time under the program- Up to \$500 on a 50% match basis.
 - After 3 years under the program- New sign may receive up to \$250 on a 50% match basis.
 - After 5 years under the program- New sign may receive up to \$500 on a 25% match basis.

³ The Façade Incentive Grant Program can be found at City Hall located at 2529 J.O. Stephenson Avenue, Kennesaw, GA 30144

(Signage Incentive Grant Program, 2003).⁴

The Annexation Incentives is an incentive for occupations, businesses, and industries located adjacent to the corporate limits of the City of Kennesaw to annex into the City, the following provisions shall apply:

- Occupations, businesses and industries located in areas annexed to the City of Kennesaw, otherwise subject to the requirements of this article, shall be exempt from the requirements of this article for a period of five (5) years from the effective date of the annexation.
- Occupations, businesses and industries locate in areas annexed to the City of Kennesaw, otherwise subject to the requirements of this article, shall be required to comply with the requirements of this article after the initial five-year exemption period outlined in Subsection 1 above and shall pay occupation and business license fees to the City of Kennesaw based on the following schedule:
 - Year six (6) after the effective date of annexation. Twenty percent (20%) of the occupation or business license fee otherwise due.
 - Year seven (7) after the effective date of annexation. Forty percent (40%) of the occupation or business license fee otherwise due.
 - Year eight (8) after the effective date of annexation. Sixty percent (60%) of the occupation or business license fee otherwise due.
 - Year nine (9) after the effective date of annexation. Eighty percent (80%) of the occupation or business license fee otherwise due.
 - Year ten (10) after the effective date of annexation. One hundred percent (100%) of the occupation or business license fee otherwise due.

(City of Kennesaw, Ordinance No.2002-18).⁵

Graduate Intern Incentive Project

⁴ The Signage Incentive Grant Program can be found at City Hall located at 2529 J.O. Stephenson Avenue, Kennesaw, GA 30144.

⁵ City of Kennesaw Ordinance No. 2002-18 is located at www.kennesaw-ga.gov, under Municipal Codes.

Developing new business incentives for the City of Kennesaw involved an extensive amount of research and this included understanding incentives that have worked and those that have failed. This posed a challenge in many ways because city populations vary as well as the amount of land available for construction and development, and rules and regulations that exist under local law limit certain type of businesses from moving into certain cities. The City of Kennesaw uses outsources like MacTech to help them evaluate their current opportunities, assess data, and make recommendations. Information gathered from the Atlanta Regional Commission (ARC) was obtained to assist the city in their efforts to maximize incentives that best fit the cities demographics; however, the recommendations from ARC have not been enforced in the City's Economic Development Department since its inception in 2007. This project progressed through several different phases. The first phase involved conducting internal research on local municipalities, starting with cities in Cobb County: Marietta, Acworth, and Unincorporated Cobb County. I suggested to the Economic Development Director that the research should be expanded to include areas outside of Cobb County, so the cities of Decatur, Suwanee, and Smyrna were added to the data. The data collected from staff personnel at each city was compiled into one Microsoft PowerPoint Presentation to be used in the second phase. There are some differences in the data collected during this project in comparison to the research conducted by the ARC. The Atlanta Regional Commission recommendations on economic redevelopment strategies outlined in their report was derived from a timely process as follows:

- **Early July 2007** Collection of Economic incentive information, ordinances, documents, etc. from the City of Kennesaw.
- **Late July 2007** Research, collection and organization of information about economic incentives (particularly related to redevelopment) in the Atlanta Region, Georgia and other parts of the country.
- **Early August 2007** Development of matrix highlighting, comparing and contrasting economic

- incentives for redevelopment in Kennesaw and other cities and counties in the region and country.
- **Mid August 2007** Meeting with Kennesaw team to review observation and findings and to discuss potential developers to be interviewed to explore additional innovative incentive strategies.
- **September –December 2007** Held interviews with developers from across the region.
- **December – January 2008** Application of knowledge learned from interviews with research about best practices in Georgia and the US to develop DRAFT menu of potential economic incentives for the City of Kennesaw and research best options for implementing these strategies.
- **January 2008** Draft incentive strategy and implementation options sent to Kennesaw team.
- **March 2008** Meeting with Kennesaw team to discuss revisions and suggestions.
- **August 2008** Second draft incentive strategy and implementation options sent to Kennesaw team.
- **August 2008** Meeting to discuss second draft and next steps with Kennesaw team.
- **September 2008** Presentation to Kennesaw Mayor and Council.

** Atlanta Regional Commission Community: Economic Redevelopment Incentives 2008.*

The goal was to find incentives that were not included in the recommendations made by the Atlanta Regional Commission. The research involved searching other incentives from cities as small as Bridgeport, WV, to large Federal Agencies like HUD (Housing and Urban Development). The city outlined their direction through Resolution NO. 2008-27, 2008. Their nine goals highlighted advancements from Planning and Zoning, Economic Development, and Parks & Recreation. The goals that affected the Economic Development Department are as follows:

- Goal 1: Increase the City of Kennesaw metes and bounds by 2.5% (151 acres over 5 years).
- Goal 2: Promote better land use by working toward a 40% commercial/retail and 60% residential use as outlined in the Comprehensive Plan.

- Goal 3: Planning for continued aging population.

(Mathews, 2007).⁶

The second set of goals was outlined from Kennesaw's Comprehensive Plan and come from Section 2.4.2 Opportunities and they are referenced in my findings:

- Highly visible properties ripe for development and redevelopment
- Downtown Development
- Business Recruitment
- Educational Advantages for Economic Development
- Intergovernmental Coordination
- Annexation

(MacTech, 2006).

Most of my recommendations came from the changing demographics, the direction Kennesaw State University is taking the city, and the goals outlined by the council members and mayor. Every Friday at 2:00pm I met with the Economic Development Director, and the Economic Development Coordinator to discuss the incentives and ensure that I was staying on task and in line with the City of Kennesaw's goals. Next, the incentives project answered only one question, "Do the recommended incentives researched fit with the 5 year goals of the City?" The Economic Development Department took each goal along with their respective recommendations and examined them one by one, and Table 3.1 – 11.1 outlines in detail these incentives. It is important to understand that every goal suggested has goals underneath them, which included a suggested timeframe of completion. I however, *only* made recommendations that fit the Economic Development Department.

⁶ Reference the City of Kennesaw's internal memo from the Mayor and City Council retreat. This information is only found at City Hall located at 2529 J.O. Stephenson Avenue, Kennesaw, GA 30144.

Table 3.1: Recommended Incentive Option I

Goal 1: Increase the City of Kennesaw metes and bounds by 2.5% (151 acres of 5 years)			
INCENTIVE	DESCRIPTION	BENEFIT	DISADVANTAGE
<i>Infrastructure Improvement Assistance (ARC/Charlotte- NC)</i>	Designed to attract independently owned & multi-family businesses.	Exclusive eligibility for specific businesses. Minimal competition. City can keep (or reallocate) unclaimed or un-awarded funds	Too much competition and not enough funds. No one takes advantage.
<i>Business Equity Loan Program (ARC/Charlotte- NC)</i>	Designed to attract small business investments in targeted areas, and to create jobs.	Interest the city collects on the loan issued to qualified businesses. Increased number of jobs offered under these programs.	Primary bank is not willing to participate in the program. City can not afford a % of the program. City loses money- due to tough economic failures, mortgage collapse, unemployment, etc...
<i>Development Performance Incentives & Incentives Scorecard System (ARC/Charlotte- NC)</i>	High-quality development that meets or exceeds the City's General Development Policies.	Exemplary work is performed. Strong trustworthy relationships are built. Development work in a timely fashion.	Poor and rushed work could be performed just to receive the incentive. Costs to the City could be excessive.
<i>State of GA, QuickStart Training Program</i>	High-quality training services offered at no cost to new/expanding businesses.	Increase employment. Attract businesses. No funds dispersed by the City and Partner with KSU.	- Lack of participation of organizations and clientele.

For this example I suggested the same recommendations that were made from the findings conducted by the Atlanta Regional Commission. This is because their recommendations brought effective benefits to the city with a higher return on investment, increased the cities relationship with local businesses, and potentially opened a door for collaboration with Kennesaw State University. Too much competition, banks not approving potential buyers, unsatisfactory work performance, and lack of participation in the incentive are all disadvantages this incentive brings to the City.

Table 4.1: Recommended Incentive Option II

Goal 2: Promote better land use by working toward a 40% commercial/retail & 60% residential use as outlined in the comp plan.(Specific concentration is given to the Historic District of Kennesaw).	
INCENTIVE	DESCRIPTION
Historic Preservation (State of GA Incentive)	State Preferential Property Tax Assessment Program for Rehabilitated Historic Property – This incentive program is designed to encourage the rehabilitation of both residential and commercial historic buildings by freezing property tax assessments for eight and one-half years at the pre-rehabilitation assessment value.
Historic Preservation Federal Tax Incentive Program (<i>Federal Tax incentive</i>)	Charitable Contribution Deduction- This deduction is taken in the form of a conservation easement and enables the owner of a “certified historic structure” to receive a one-time tax deduction. A conservation easement ensures the preservation of a building façade by restricting the right to alter its appearance.
The US Department of the Interior (<i>Grant funding</i>)	<p>Matching Grant funds- The Historic Preservation Fund has over \$37 million dollars available in matching funds offered as grant money to pay for the following:</p> <ul style="list-style-type: none"> - Staff Salaries - Surveys - Comprehensive preservation studies - Educational seminars - Historic structure reports <p>Engineering studies to help preserve the historic properties.</p>

This incentive recommendation applied to Planning & Zoning, specifically Historic Preservation. Darryl Simmons asked if I could make recommendations for annexation and zoning in the event of future negotiations with buyers, sellers, or builders. This incentive puts emphasis only on promoting land usage in the Historic District of Kennesaw. The goal did not focus on a tax digest, nor was it based on zoned properties or solely on annexation.

Table 5.1: Recommended Incentive Option III

Goal 3: Create a separate zoning district for senior housing.			
INCENTIVE	DESCRIPTION	BENEFIT	DISADVANTAGE
Group discount programs	Group discounts can be offered for the community under development for discounts on utility bills, parks and recreation fees, building permits, etc... (See ARC/ Boulder, Co Example)	Longevity is established between the client and the community. Larger the size, the bigger the discount. Initial fee discounts are at the discretion of the City. Increases residential Wellness. Amount taxed to the community from the City is set by the City.	Small group is attracted. More housing is available than bodies to fill the residence.

Table 5.1 outlines easy living standards for senior citizens. This means providing a community for 55+ where they have their own living quarters. This incentive was suggested to attract a large group of citizens for a larger discount amongst them collectively. This incentive promotes longevity with citizens and the city, it provides a sense of security, and has a high return on investment to the city based on taxes set by the city. The Atlanta Regional Commission outlines a Group Discount Program for Parks and Recreation Services. This incentive offers a special “Group Discount” on annual parks and recreation facility passes to employees of a number of companies and organizations. The more participants, the greater the discount (Community Choices, 2008). This is important because the aging population targeted under this program is part of a community organization that can take advantage of services like these. The organization is one of longevity and created specifically by the residents who live in their community.

Table 6.1: Recommended Incentive Option IV

Goal 4: Highly visible property ripe for development and redevelopment			
INCENTIVE	DESCRIPTION	ADVANTAGE	DISADVANTAGE
Multi-Unit Housing Incentives - (State of Washington)	Housing developments that: Do not include a designated % of units for affordable housing will be eligible for a tax exemption of 8 successive years. (Tax exemption period is reduced by 10 years). At least 20% of the units for rent or sale as affordable housing will be eligible for a tax exemption of 12 successive years.	Addresses affordable housing. Maintains flexibility to address a variety of housing needs and income levels within the City. Amount of money that the city can potentially collect on property taxes, and other user fees (cable, phone, internet, etc...).	Poor development of housing. Can lead to high costs to the city. More housing is available than bodies to fill. Economic financial crisis.
Housing Opportunity Bonds – (Atlanta, GA)	Gap Financing – this is structured as a second mortgage loan. These loans will be provided to nonprofit and for profit multifamily developers offering affordable workforce housing units.	Amount does not exceed \$25,000.00 per unit or 20% capital expenditures. Addresses affordable housing Liability costs are on the developer.	No one takes advantage of the gap financing opportunity.
Community Development: Business Development Loans - (City of Bangor, ME)	Designed to create and retain jobs, with 51% going to low to moderate income persons. <i>Funds are used for:</i> Leveraging additional private investments/alleviate physical & economic distress/expand tax revenues.	Funds are used STRICTLY for economic development purposes only. City can set the % of interest for the loans to the developers at a cost that will benefit the city. Jobs are created.	Not enough money is available to address the most needed economic goals addressed by the city.

This incentive introduces Gap Financing, which helps low income families to buy affordable homes in Kennesaw. The Comprehensive Plan outlined by the city states:

- **High visible properties ripe for development and redevelopment:**

Land use policy established by the City during the comprehensive planning process will impact the long range economic opportunities of the City. Redeveloping highly visible properties currently vacant near industrial uses as well as the development of vacant properties and redevelopment of under-performing commercial properties along Highway 41 should become top priorities. Policy for these areas should encourage zoning changes, annexation, and other tools needed to ensure that these properties are developed appropriately (MacTech 2007, 2-9).

Table 6.1 attempts to capture the ideas from the Comprehensive Plan.

Table 7.1: Recommended Incentive Option V

Goal 5: Downtown Redevelopment			
INCENTIVE	DESCRIPTION	ADVANTAGE	DISADVANTAGE
Downtown Tax Increment Financing Program (Washington, DC)	Retail incentive programs that sets aside at least 30 million of tax increment financing from retail sales for tenant improvements in the reemerging downtown retail core. Retailers can receive up to \$150 sq/ft of allowances.	Money is already included in city funds. Only use money for tenant improvements. City sets minimum improvements allowed per year, along with guidelines and regulations.	No retail businesses are attracted to the plan. Citizens oppose due to the possibility of increased traffic flow. The city can not budget for this due to other factors.
Economic Opportunity Credit (West Virginia)	-This credit is offered to qualified businesses that make a qualified investment in a new or expanded business, in the downtown area.	The City can determine the term “qualified” and “investment”. The City can determine the amount of credit they qualify for based on their determined factors (type of business, amount of money generated, location). The City can determine who qualifies.	New businesses are not interested in Kennesaw.
New and Employee Training Grants (Ohio)	Training funds that are available primarily for industrial & eligible administrative or office operations that are creating or retaining jobs.	The city can set the assistance amount. Money can be allocated to other resources benefiting the cities economic incentives if businesses choose not to take advantage of program.	The program is not successful for businesses.

Table 7.1 highlights many aspects for businesses in the downtown development area. Since the KDDA takes pride in their historic city, this incentive provides opportunities to train staff, make investments in their businesses, and guarantee tax incentives from the city. The downtown area has tremendous opportunities for mixed use development to include housing, retail and services which may include the redevelopment and use of some of the historic structures (MacTech, 2007). This incentive is a marketing strategy to attract businesses into downtown.

Table 8.1: Recommended Incentive Option V

Goal 6: Business Recruitment			
INCENTIVE	DESCRIPTION	ADVANTAGE	DISADVANTAGE
Business Ready Community Loan & Grant Program (State of Wyoming)	Provide financing for publicly owned infrastructure that promotes economic development within Kennesaw communities. Projects can include the following: job creating projects where a business is expanding or locating as a new business for the city.	Generates new business. Creates jobs. It's a loan- so Kennesaw can set the rates of the loan to the developers and/or business relocating to the city.	No businesses promote growth creation. Type of businesses that are created.
Partnership Challenge Loan Program (State of Wyoming)	Provides low interest loans to community development organizations that, in turn, match these funds and make low-interest loans to new and existing businesses.	The loan interest rate can be fixed by the city, or it can be a variable rate. Organizations are not relying solely on the city for funds; it puts responsibility back onto the businesses and the community. City sets maximum loan amount per business.	Businesses do not take advantage because they want to rely on the city for their financing. Businesses can't match the incentives because of financial crisis, or budget shortfalls.

This incentive examines business recruitment from a financial stand point. Since Kennesaw does not have a “standard” for the type of businesses they recruit and not a single industry is

dominant, this incentive sets the opportunity for all businesses to apply. It also encourages local businesses to take financial responsibility for their investments. The premise behind this incentive was to encourage businesses to become more active in their community through recruitment. It helps to establish a relationship with their local community, and encourage and promote growth. It does not put businesses in a position where they rely on the City to provide them with help financially; however, it does give them an incentive to promote new business.

Table 9.1: Recommended Incentive Option VI

Goal 7: Educational Advantages			
INCENTIVE	DESCRIPTION	ADVANTAGE	DISADVANTAGE
New and Incumbent Employee Training Grants (Ohio)	Training funds that are available primarily for industrial & eligible administrative or office operations that are creating or retaining jobs.	The city can set the assistance amount. Money can be allocated to other resources benefiting the city's economic incentives if businesses choose not to take advantage of program.	The program is not successful for businesses.
KSU- Edge Program (ARC Recommendations)	This program delivers best-practices for micro enterprises and small business training, financial literacy, entrepreneurially focused technology training, and essential entrepreneurial support services to aid micro entrepreneurs to launch, sustain, and grow business.	<p>Offered to non profits and small businesses.</p> <p>Offered to minorities, low-income families, and women.</p> <p>City does not incur costs for this program.</p> <p>Enhances new businesses potential success, and could in the long run generate revenue for the city.</p>	Type of businesses this program attracts.

I personally believe that the City of Kennesaw has many opportunities for advancement because of Kennesaw State University. The KSU Edge Program has been recognized in the Marietta Daily Journal, and was highly recommended by the Atlanta Regional Commission as an opportunity for the City. This program can help the City of Kennesaw's young entrepreneurs start a business in the city. The type of business has no limit: non-profit, for profit, retail, etc... This program helps all ethnicities, all age groups, and at all income levels. Since the demographic has changed recently this incentive was recommended based on those comparative changes. MacTech has highly noted, "Education levels among City residents are higher, relative to that of other northwest Metropolitan Atlanta areas (2007)". Kennesaw has the opportunity to help young entrepreneurs be successful and this incentive could be a first step for them to reach their goals.

Table 10.1: Recommended Incentive Option VII

Goal 8: Annexation			
INCENTIVE	DESCRIPTION	ADVANTAGE	DISADVANTAGE
Tax Credit (Bridgeport, WV)	Tax credit consists of 90% of assessed City B&O tax generated by the annexed business for the first year and 40% for years two & three.	Amount of tax percentage dollars the city will receive from ONE business.	Status of the business during year 2/3.
Annexation Incentives (Seattle, WA)	HB 1139 that allowed Seattle to receive a sales tax credit if it annexes all or a portion of an unincorporated area.	<p>Help in the promotion of new businesses and promote jobs into the City.</p> <p>Builds a stronger relationship with local competitive municipalities.</p>	<p>% amount of the annexation tax could be low.</p> <p>The City can not get the annexed land approved in the unincorporated areas.</p>

I don't feel that Table 10.1 should have been part of my project; however, I do believe it gave the Economic Development Department an alternative to Tax Allocation Districts, which the city has attempted to implement but has failed to pass with citizens for many years. Annexing land is important to Goal 1 (increasing metes and bounds) but it's not easy to get areas like Kennesaw State University annexed into the city limits. The tax benefits offered by larger cities are far more appealing than those that the City of Kennesaw currently has in place.

Table 11.1: Recommended Incentives Option VIII

Goal 9: Intergovernmental Coordination			
INCENTIVE	DESCRIPTION	ADVANTAGE	DISADVANTAGE
Coordinate consistency	Coordinate consistency in development and in the provisions of services that will implement goals, objectives and policies of the comprehensive plan.	Keeps all parties fully informed on the city's goals and objectives, along with their progress.	Goals and objectives are not met.
Maintain and improve workable relationships	Maintain and improve workable relationships with all entities involved in order to maintain full participation.	Communication and relationship with employees can build morale, and keep employee retention high.	Morale is low, job performance is low, and the city is not meeting goals and objectives.
Concurrency Assurance	Developments should not be constructed without the assurance of availability of public facilities and services are in place to support development.	Makes construction easier to a degree, and can enhance productivity of staff.	Conflicts could arise between cities and developers.
Inter-jurisdictional coordination on natural resources. (self explanatory)	Inter-jurisdictional coordination on natural resources. (self explanatory)	Can help in the communication between municipalities.	Conflicts between intergovernmental departments.

Intergovernmental Coordination seemed to be the hardest goal for the City to accomplish. This should not be an incentive, simply because intergovernmental coordination is essential for cities to succeed. Surrounding municipalities, State, County, and the Chamber of Commerce are all major proponents in helping to develop and create ideas and strategies that work to encourage economic development. I believe that local municipalities should be beating down their doors for advice.

The final stage of this project, involved presenting the findings to the following presiding members of the Economic Incentives Team: Kennesaw Downtown Development Authority (KDDA), Economic Development Director, Financial Manager, City Manager, Mayor, City Council Member, Planning & Zoning Administrator, Gurdon Counts, Assistant City Manager and City Clerk. Unfortunately, the final stage has ceased, and will not re-start before my internship ends on May 1st, 2009. The City of Kennesaw was hit with a federal lawsuit in the middle of March that caused the resignation of City Council Member John Dowdy. It is during this time the Mayor and other City Council Members have been forced to focus their attention on a Special Election that will fill the seat of Mr. John Dowdy. The incentives project ended, but a new project has begun.

Graduate Intern GIS Project

The idea behind this project is to ensure technical accuracy between the City of Kennesaw's Geographic Information System team, Building Services, Business Licensing, and Economic Development departments. The main research tool used was the Cobb County Tax Assessor's Website. The City of Kennesaw currently lacks advancements in technology. Meaning their GIS Team could not print out a map showing city officials a list

of current businesses located in the downtown development area. This is because the computer systems in place for the building services department, and the business licensing division are not linked with the GIS System.

This project began as a simple data entry project, where old data captured from the GIS employees was cross-referenced and updated to match the Cobb County Tax Assessor's website. However, it became a huge project that clearly showed how important it is to work as a team with other departments. First, GIS has a large excel spreadsheet that shows *some* of the following information:

- CID (Historic Reference)
- Address of Business
- Owner's Address/Owner's Name
- Assessed Value
- Appraised Value
- Land Acreage

Essentially, the GIS information did not match the information from the Cobb County Tax Assessor's Website; clearly this was a data accuracy problem. It is important for the KDDA to maintain accurate data because they need to contact businesses to make them aware of changes occurring in the city, any upcoming events, and other information they believe is important for businesses to know.

Another problem comes from the lack of communication amongst the departments. Economic Development does not communicate with Building Services and Business Licensing, or GIS. The business license process works as follows: 1) prospective business owner come to city hall to apply for a business license, 2) the information is processed

through business services, and dues are paid and collected by business services personnel, 3) if approved, license is issued to business owner and 4) the paper work is filed. During this process the information entered into the system does not transfer to a central file, or even a database where GIS can run a report and update their mapping system with accurate information. The reason this is a huge problem for economic development is because it is not known where property vacancies are; therefore when new and potential businesses relocate to Kennesaw the city can misinform potential businesses and essentially lose the opportunity for business growth and development.

During the research phase, the Economic Development Coordinator and I literally took to the streets of Kennesaw to capture data on a door-to-door basis. During this process we met all the business owners *only* in the metes and bounds of the Downtown Development Authority. The purpose of the field work was to make sure the data that GIS, Building Services, and Cobb County Tax Assessor was consistent. During our door-to-door search we found many businesses that were relocating outside of Kennesaw and going to other locations within Cobb County and beyond. We also found properties that have been vacant for weeks, months, and some for years. Many citizens had concerns about how to make changes within their business and how the city can help, and some had questions about moving outside the downtown area. Nevertheless, the biggest issues we had been with the data set itself because it was inaccurate and showed little consistency.

We asked simple questions to add to the spreadsheet of data already captured from GIS. These questions included: name of the owner, number of employees, email address, and phone number, and we also took photos of the businesses. During the KDDA retreat the members felt it was necessary to develop a more intimate relationship with the business

owners in the downtown area. While they are accurate in their concerns they should also consider businesses within the city limits. The data captured during this project was entered into the original spreadsheet created by GIS. Due to the size of the excel document I have not included it in this report as an Appendix. However I have included the summary of data collected as Appendix I. In Figure 2.1 and 3.1 one can make reference to the type of businesses and statistics we found during this project. The first two figures outlines the percentage of businesses based on 141 businesses visited in the Downtown Area.

Figure 2.1: KDDA Statistics

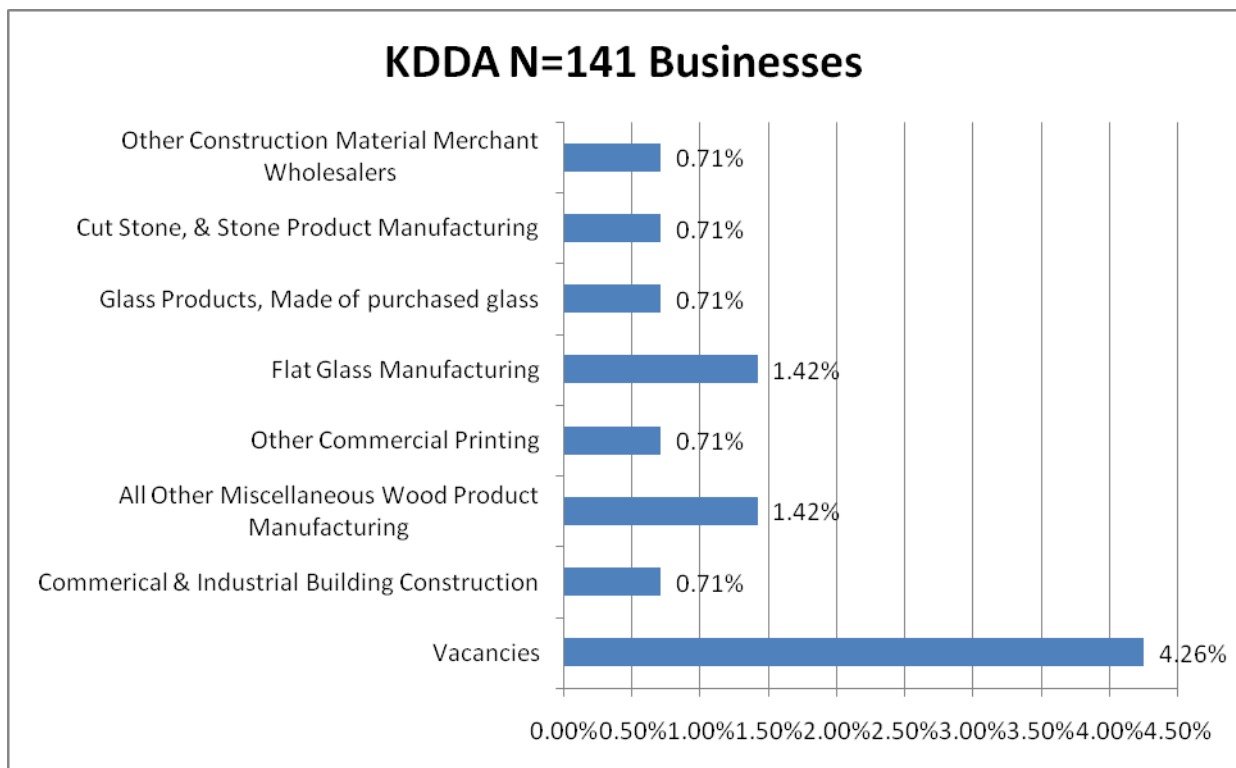
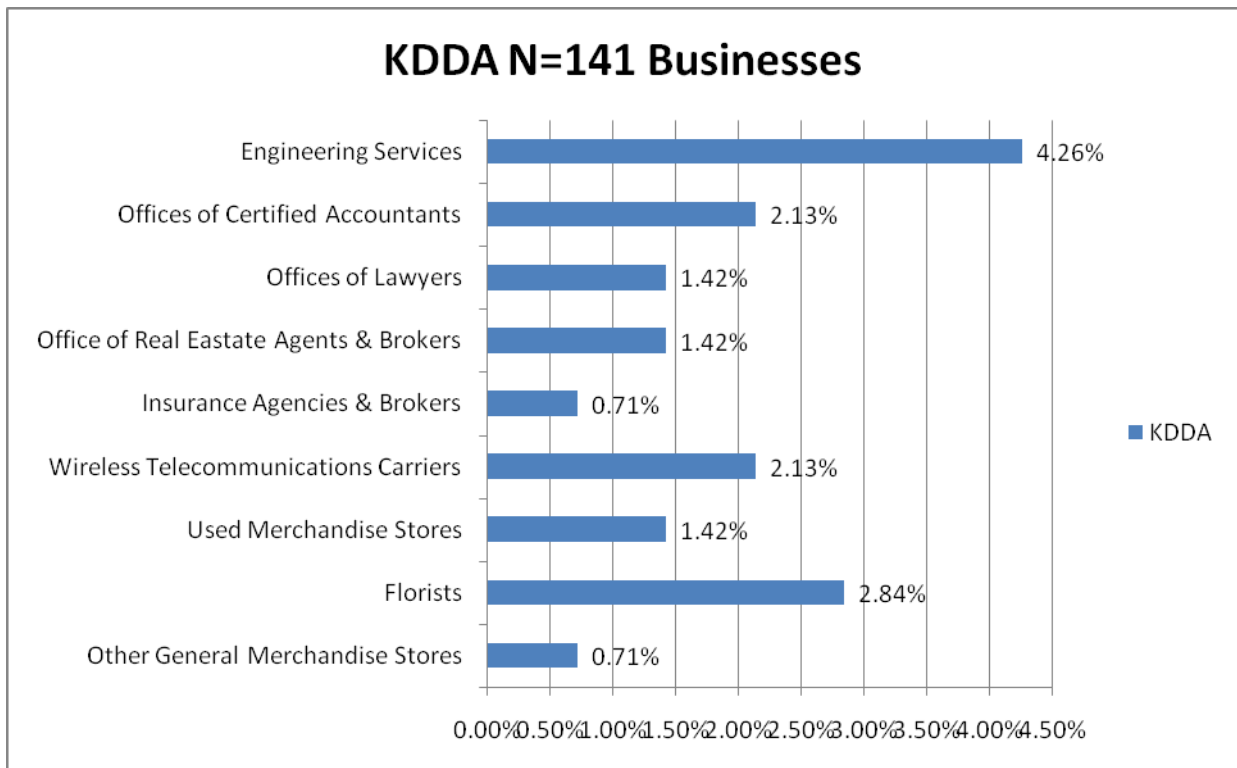


Figure 3.1: KDDA Statistics



This project was relatively easy compared to the incentives project. While this data is very useful to help develop incentives, I believe it is something the city should have already had in place long before incentives were created. This data is only a basic overview for the KDDA to understand the type of businesses in the downtown area, their assessed and appraised values, and to make them aware of any vacancies. “In many American cities, management information systems (MIS) and geographic information systems (GIS), operate either individually or in integrated frameworks-result in more efficient payroll and bill

processing, dispatching of emergency personnel, and/or infrastructure repair (Morgan, 2007,1-2).” This project is not finished and it will continue upon my departure: I have set the foundation for the Economic Development Coordinator to continue the work.

Organizational Culture

Organizations are only as strong as their leaders, and regardless of whether you work for a major corporation, a small mechanic shop, or local government that idea does not change. One of the greatest things that I learned at the City of Kennesaw was that nothing is more effective than communication. It was very clear in the four months that I was there, that the City of Kennesaw has a problem with communication channels. That is, the way employees communicate certain messages and/or feedback to each other. I am unsure how feelings of doubt and insecurity have occurred at the city but in my opinion it seems like the current culture has been widely accepted for a long time. I am a firm believer that people fire themselves, no one gets you fired, but it seems that employees were intimidated by their colleague’s positions and even by myself. I had several conversations with many of the employees at the city and everyone said the same thing, “No one talks to each other. We come to work, do our jobs, and we go home.” During a conversation with the building administrator he said,

Certain people in this department gossip a lot. They don’t do a lot of work, but they find time to participate in everyone else’s conversations and business. The atmosphere around here is like walking on eggshells. I try to communicate with everyone in our department, and I think it has gotten better over the past couple of years, but some of the people you are working with have left feelings of doubt and are intimidated by your project. When you started your internship I don’t think that certain people believed that the incentives project would be completed in

the few months that you did it. Some of us really should take a look at our positions and evaluate our staff personnel. You are very smart, you have a degree, and you ask a lot of questions. For those people that you are working for, this is a threat to them and their positions, and it is definitely a problem that we are faced with (M. Rice, personal communication, April 8, 2009).

There are several forms of organizational culture that are examined in the field of public administration. I will begin my summary with the observations of Frederick Winslow Taylor and his “Principles of Scientific Management.” Taylor believed that precise procedures should replace the old traditional ways in the workforce. He believed that scientific management also required mental change, and under this procedure employees could help themselves become more marketable, specifically for increasing their pay (Shafritz, Ott, and Jang, 2005). However, what is definitely true then is still true now; it is not easy to get people to change when they are comfortable where they are, especially if it involves their jobs. I had a short conversation with the mayor, and during our dialog he made it clear that he understood the direction the city has been moving in the past ten years. It has been filled with old traditional ways, and through the new election of the mayor it is desired that the city will move in a new direction. I believe in order to change the way we behave we must first change the way we think and feel, and hopefully those who are in authority positions can develop a new ideology for the city.

In my opinion, the term bureaucracy characterizes the City of Kennesaw’s organizational culture. Max Weber provides us with a perspective on the traditional ideology of Bureaucracy, (what he calls the ideal type of bureaucracy). In fact, when we think of the term bureaucracy we envision red tape, inefficiency in government, and the “good ol’ boys” club. Max Weber though pointed out seven characteristics that defined his

bureaucratic theory as follows: specification of jobs with detailed rights, obligations, responsibilities, and scope of authority, principles of office hierarchy (supervisors and subordinates), unity of command, use of written documents, job training and skills, organizational manual (rules and guidelines), and hiring personnel based on work experience and competence (Shafritz, 2005). These concepts sound pretty easy but they change the productivity of organizations. For example, when the City Manager walks through the department everyone changes his/her composure. Employees scurry back to their cubes and pretend to do work, they lower their voices in their conversations, and some close their office doors. Perhaps, the City Manager's lack of communication with all the employees puts a sense of "fear of losing my job ideology" in them. The few times he walked through, he did not speak to anyone, he walked in, passed by, looked around, and then kept going. Is that the scope of authority, the principles of office hierarchy, or a combination of both?

Theorist Fritz J. Roethlisberger evaluated the Hawthorne experiments in human resource theory. His thesis examines a simple term: a human problem requires a human solution. He states that we must learn to recognize a human problem when we see one, and secondly, upon its recognition, we have to learn to deal with it as such and not as if it was something else (Shafritz, 2005).

Based on my experiences, I believe that the theories explained from Douglas Murray McGregor and "the human side of enterprise" explains the culture of Kennesaw as it relates to public administration. This theory focuses on a more conventional view of human behavior. McGregor promotes the ineffectiveness of the conventional management approach by noting the following: physiological needs (man can often never be satisfied), safety needs (you

scratch my back, I will scratch yours, but I demand a safety net), social needs (acceptance is essential and a requirement for my professional growth), ego needs (is my self-esteem or my reputation more important, or both), and self-fulfillment -- I want to continue to develop and grow (Shafritz, 2005). Understanding the culture is important for the City of Kennesaw because it affects everything. The incentives that I recommended in my project require financial assistance for low-income families, encouraging young entrepreneurs to create businesses, and creating job training programs to promote economic growth. An economic incentive not only enhances the quality of life of the citizens, but it sustains businesses.

Conclusion and Recommendations

Cities continue to evolve and change with time. Local governments find it harder and harder to adapt to changing environments, balance own-source revenues, respond to mandates, and manage a city to be effective and efficient. During my internship experience, I realized that costs are the hot buttons for city officials, and seeking for a greater return on tax dollars helps offset lost revenues. Changes have not really occurred in the city due to budgetary crisis and the city is unable to change the dynamics its organizational culture. Perhaps, the organizational structure of authority for the city is, indeed, its biggest problem. However, citizens have the greatest freedom, to demand for an organizational change or restructure through their vote.

It was difficult to compare what I learned academically with I encountered as an intern. A lot of textbooks definitions laid a foundation for my understanding the dynamics of public administration, but government organizations do not operate with a clear cut understanding of policies and procedures. Through my experiences, I learned that the quality and value of citizens resides in the personal beliefs, decisions, and culture of only an elite number of

citizens. During my conversation with the Planning and Zoning Administrator about his opinion on why economic incentives have not worked for the city in the past he said:

During our public hearing last night there was a debate about a request that one of our business owners submitted to the city. Right now his tattoo parlor is located in a shopping center on Old Hwy 41 and wants to move to McCollum Parkway. Certain councilmember's don't want his business to relocate because the vacant property is next to Goodwill, and the Old Tavern Family Restaurant. It's a problem of imaging for the councilmember's. The city just approved liquor licenses for the "Twisted Leprechaun" a bar located on Hwy 41 in the same shopping center with Bank of America. They rushed the approval so the bar could open in time for St. Patrick's Day. How can a city make a justification that one sin is better than the other? Is having a tattoo shop a valid business? It's obvious to me that this city has personal biases that affect our growth and development, and in my professional position, I am not inclined to deny our business owners the right to expand and generate more revenues, because of my personal feelings surrounding appearances. That is why ordinances are created to make it harder for certain types of businesses to locate to the city and relocate with in it (D. Simmons, personal communication, March 13, 2009).

In my opinion this explains why the City has an abundance of chiropractors and automotive shops forcing certain types of other businesses to find locations in other municipalities.

My recommendation is that the City of Kennesaw should invest in establishing new incentives that promote business development and encourage innovative ideas. This is because young entrepreneurs have the ability to create exciting and innovative business opportunities for the city. However, the only problem is that young entrepreneurs don't have the incentive for doing exactly that. There is an old civil war shop that is in the heart of downtown Kennesaw. It is located on Main Street adjacent to the Southern Museum of Civil War and Locomotive History. This civil war shop has rebel flags hanging in multiple places over the front and side of the building; the building also has racial and derogatory news clipping and

magazine covers displayed on the windows and outlets of the doorway. According to the city ordinance Section 2215 Exemptions (9) Other flags or insignias:

“Flags or insignias other than the flag or insignia of the United States, the state or any other nation, state or government, shall be limited to one per lot and shall not exceed 15 square feet in area, and shall be displayed from a flag staff not to exceed 30 feet in height (Georgia Municipal Charters, Codes, & Ordinances, 2008).⁷

The City of Kennesaw does not enforce the ordinance violations on this business. In fact, some city officials believe the vacancies located downtown are a direct result of the Civil War Shop. It is important the city recognize that all businesses should be treated equally when it comes to violations and protecting the rights of the citizens.

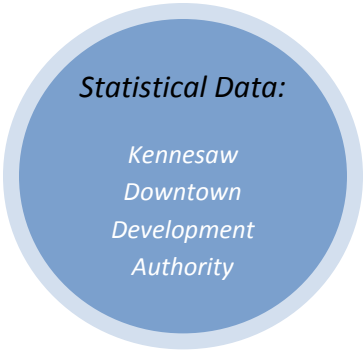
Changes are inevitable for the city, and it is through changes that success is made and new foundations are built. I recommend that the city should take risks by expanding its grant funding opportunities with organizations such as the Georgia Department of Community Affairs, Georgia Small Business Resources, and Georgia Tourism Department of Economic Development. These organizations offer beautification assistance, business incentives, and funding to increase tourism. The BEST Program is a highly incentivized tool that could generate good return on investment for the city. The number of businesses that could benefit from the tax incentives can increase the city’s tax base.

Moreover, the city should consider taking advantage of outsourcing that will help them to create, develop, and sustain a cost-benefit analysis. A cost-benefit analysis should focus on the benefit ratio of current business incentives as well as potentially new ones. Determining the financial loss or gain from each incentive, and implementing the best options based on potential revenue projections, should be the outcome of the city’s analysis. Finally, I recommend that the

⁷ City of Kennesaw Section 2215 Exemptions is located at www.kennesaw-ga.gov, under Municipal Codes.

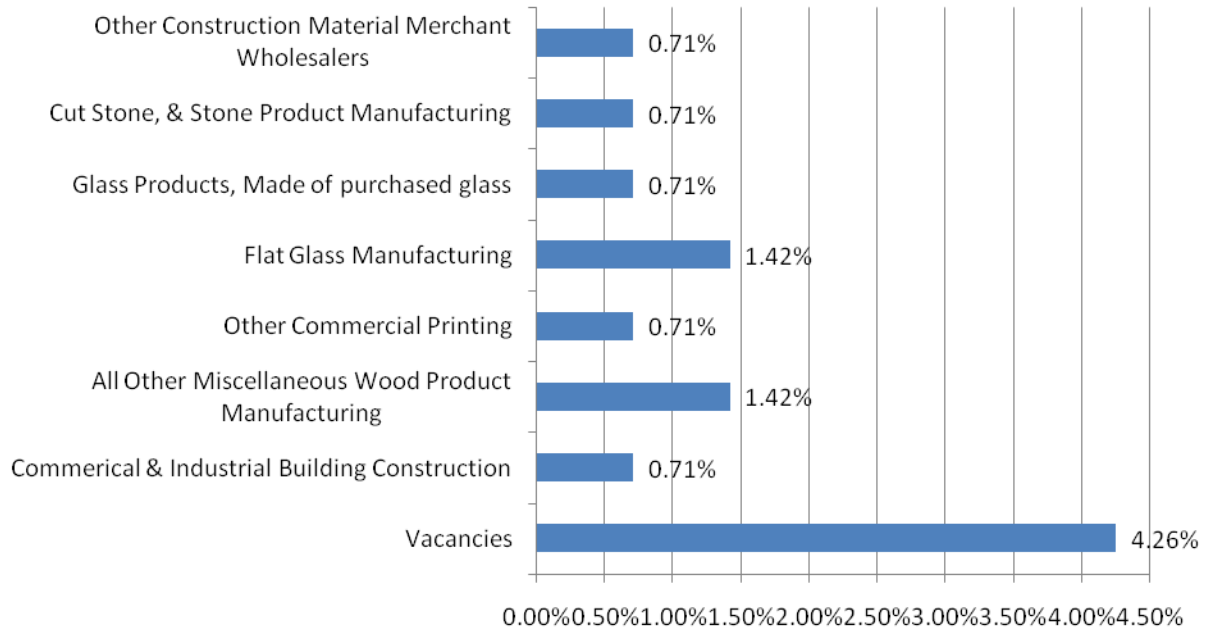
city ventures into new and different incentives that they have never experienced before. I think that no incentive should be overlooked or ignored based on inequality or inefficiency.

Address/Location	Statistical Data	Vacancies
Cherokee Street	<ul style="list-style-type: none"> - Total Appraised Value = \$10,889,020.00 - Total Assessed Value = \$4,134,048.00 - Total Square Footage = 98,144 - Total Land Acreage = 20.8061 	<ul style="list-style-type: none"> - 2959 Cherokee Suite 203 - 2959 Cherokee Suite 102 - 3131 Cherokee Street Suite B - 3175 Cherokee Street - 3008 Cherokee Street (business closing)
Dallas Street	<ul style="list-style-type: none"> - Total Appraised Value = \$449,680.00 - Total Assessed Value = \$178,982.00 - Total Square Footage = 4215 - Total Land Acreage = 0.1 	
Kennesaw Due West	<ul style="list-style-type: none"> - Total Appraised Value = \$2,434,500.00 - Total Assessed Value = \$973,800.00 - Total Square Footage = 87,216 - Total Land Acreage = 5.0385 	<ul style="list-style-type: none"> - 2593 Kennesaw Due West Road Suite 210
J.O. Stephenson	<ul style="list-style-type: none"> - Total Appraised Value = \$143,850 - Total Assessed Value = \$57,450.00 - Total Square Footage = 880 - Total Land Acreage = 0.1 	
Lewis Street	<ul style="list-style-type: none"> - Total Appraised Value = \$1,642,280.00 - Total Assessed Value = \$656,864 - Total Square Footage = - Total Land Acreage = 3.0956 	
Moon Station	<ul style="list-style-type: none"> - Total Appraised Value = \$348,890 - Total Assessed Value = \$139,556.00 - Total Square Footage = 2,367 - Total Land Acreage = 0.7906 	
N Main	<ul style="list-style-type: none"> - Total Appraised Value = \$1,508,190.00 - Total Assessed Value = \$603,276.00 - Total Square Footage = 12,036 - Total Land Acreage = 2.4642 	

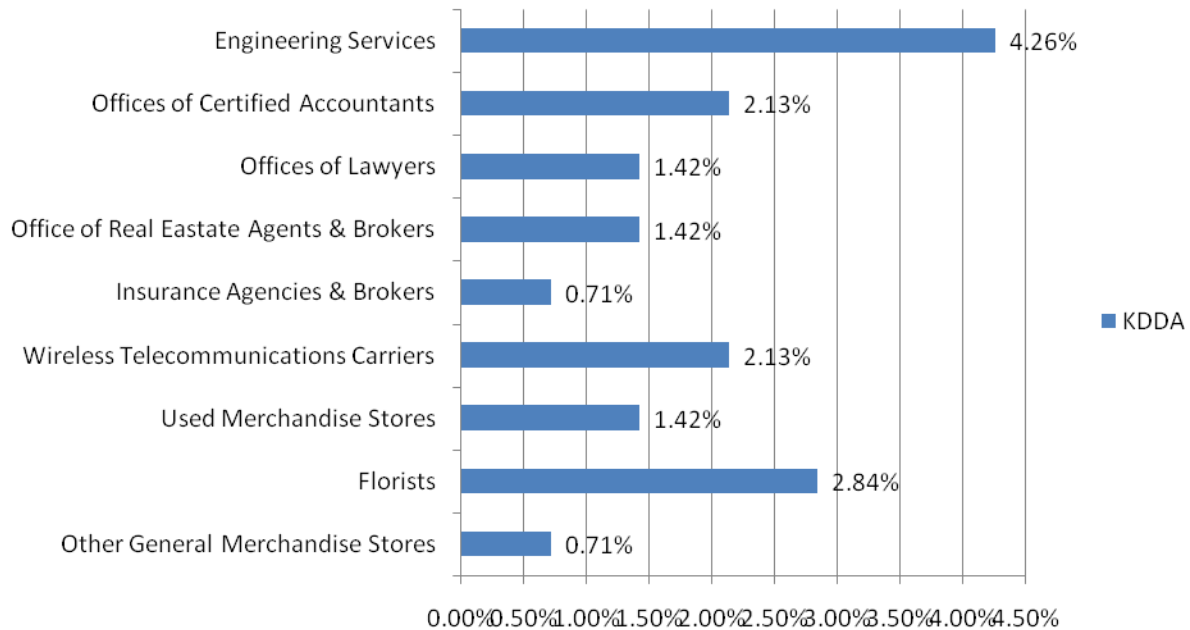


Address/Location	Statistical Data	Vacancies
S Main	<div>- Total Appraised Value = \$13,215,055.00</div> <div>- Total Assessed Value = \$5,285,465.00</div> <div>- Total Square Footage = 90,781</div> <div>- Total Land Acreage = 35.8061</div>	
Sardis	<div>- Total Appraised Value = \$215,320.00</div> <div>- Total Assessed Value = \$86,128.00</div> <div>- Total Square Footage = 0</div> <div>- Total Land Acreage = 0.36</div>	
Summers	<div>- Total Appraised Value = \$4,204,060.00</div> <div>- Total Assessed Value= \$1,556,488.00</div> <div>- Total Square Footage = 83,698</div> <div>- Total Land Acreage = 14.4828</div>	
Watts	<div>- Total Appraised Value = \$1,729,460.00/</div> <div>- Total Assessed Value = \$691,800.00</div> <div>- Total Square Footage = 13,469</div> <div>- Total Land Acreage = 2.2037</div>	34

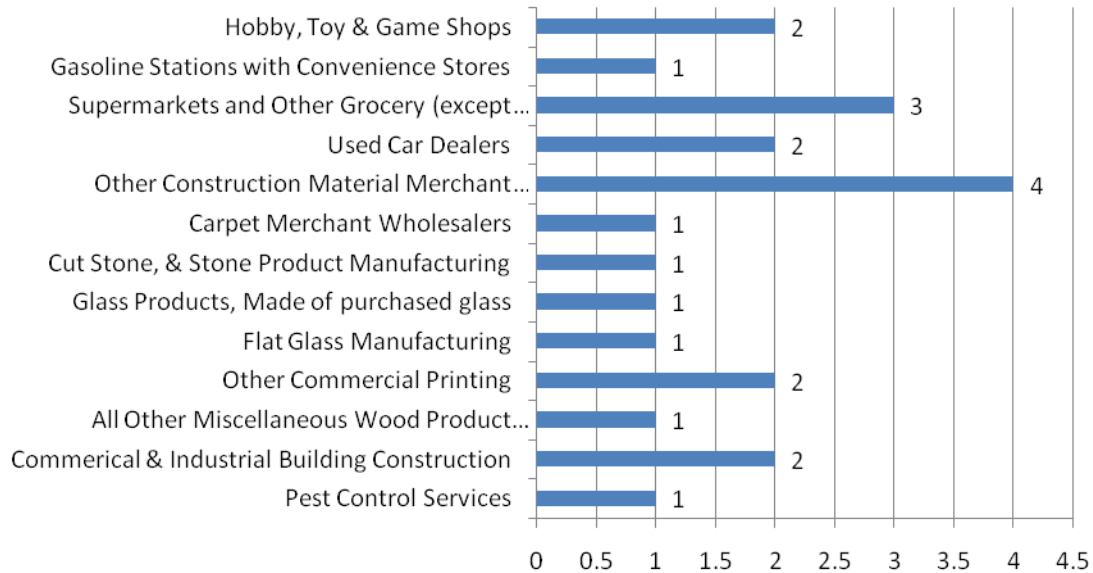
KDDA N=141 Businesses



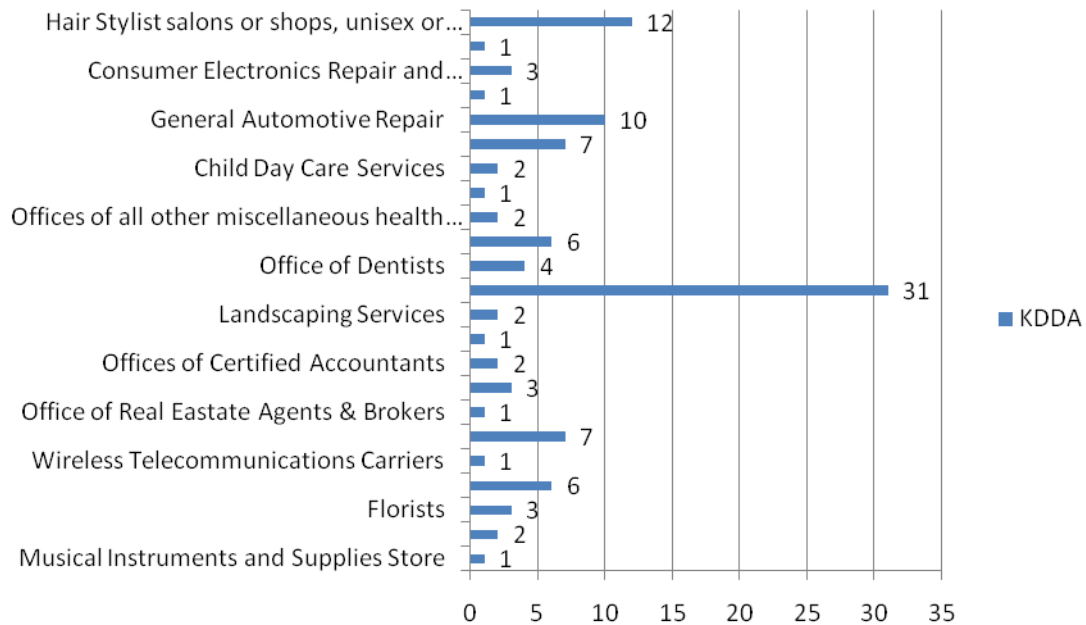
KDDA N=141 Businesses



KDDA N=141 Businesses



KDDA N=141 Businesses



Grand Totals:

Total Appraised Value = \$36,780,305

Total Assessed Value = \$14,363,857

Total Square Footage = 331,846

Total Land Acreage = 85.247

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